

- (c) Explore all possible sources of funding to conduct the restoration activities.
- (d) Report to the President of the Senate and the Speaker of the House of Representatives before November 25 of each year on the progress of the Harris Chain of Lakes restoration program and any recommendations for the next fiscal year.
- (5) The St. Johns River Water Management District shall provide staff to assist the council in carrying out the provisions of this act.
- (6) Members of the council shall receive no compensation for their services, but are entitled to be reimbursed for per diem and travel expenses incurred during execution of their official duties, as provided in s. 112.061. State and federal agencies shall be responsible for the per diem and travel expenses of their respective appointees to the council, and the St. Johns River Water Management District shall be responsible for per diem and travel expenses of other appointees to the council.

History.—s. 1, ch. 2001-246; s. 16, ch. 2016-1.

373.468 The Harris Chain of Lakes restoration program.—

- (1) The Fish and Wildlife Conservation Commission and the St. Johns River Water Management District, in conjunction with the Department of Environmental Protection, pertinent local governments, and the Harris Chain of Lakes Restoration Council, shall review existing restoration proposals to determine which ones are the most environmentally sound and economically feasible methods of improving the fish and wildlife habitat and natural systems of the Harris Chain of Lakes.
- (2) To initiate the Harris Chain of Lakes restoration program recommended by the Harris Chain of Lakes Restoration Council, the Fish and Wildlife Conservation Commission, with assistance from the St. Johns River Water Management District and in consultation and by agreement with the Department of Environmental Protection and pertinent local governments, shall develop tasks to be undertaken by those entities for the enhancement of fish and wildlife habitat. These agencies shall:
 - (a) Evaluate different methodologies for removing the extensive tussocks and buildup of organic matter along the shoreline and of the aquatic vegetation in the lake.
 - (b) Conduct any additional studies as recommended by the Harris Chain of Lakes Restoration Council.
- (3) Contingent on the Legislature’s appropriating funds for the Harris Chain of Lakes restoration program and in conjunction with financial participation by federal, other state, and local governments, the appropriate agencies shall, through competitive bid, award contracts to implement the activities of the Harris Chain of Lakes restoration program.
- (4) The Fish and Wildlife Conservation Commission is authorized to conduct a demonstration restoration project on the Harris Chain of Lakes for the purpose of creating better habitat for fish and wildlife.

History.—ss. 2, 3, ch. 2001-246.

PART V

FINANCE AND TAXATION

- 373.470 Everglades restoration.
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373.470 Everglades restoration. —

- (1) SHORT TITLE. — This section may be cited as the “Everglades Restoration Investment Act.”
- (2) DEFINITIONS. — As used in this section, the term:
 - (a) “Caloosahatchee River Watershed Protection Plan” means the plan developed pursuant to s. 373.4595.
 - (b) “Comprehensive plan” means the recommended comprehensive plan contained within the “Final Integrated Feasibility Report and Programmatic Environmental Impact Statement, April 1999” and submitted to Congress on July 1, 1999.
 - (c) “Corps” means the United States Army Corps of Engineers.
 - (d) “District” means the South Florida Water Management District.
 - (e) “Keys Wastewater Plan” means the plan prepared by the Monroe County Engineering Division dated November 2007 and submitted to the Florida House of Representatives on December 4, 2007.
 - (f) “Lake Okeechobee Watershed Protection Plan” means the plan developed pursuant to ss. 373.4595(3)(a) and 373.451-373.459.
 - (g) “Project” means the Central and Southern Florida Project authorized under the heading “CENTRAL AND SOUTHERN FLORIDA” in s. 203 of the Flood Control Act of 1948 (62 Stat. 1176), and any modification to the project authorized by law.
 - (h) “Project component” means any structural or operational change, resulting from the comprehensive plan, to the project as it existed and was operated as of January 1, 1999.
 - (i) “Project implementation report” means the project implementation report as described in the “Final Integrated Feasibility Report and Programmatic Environmental Impact Statement, April 1999” and submitted to Congress on July 1, 1999.
 - (j) “River Watershed Protection Plans” means the Caloosahatchee River Watershed Protection Plan and the St. Lucie River Watershed Protection Plan as defined in this subsection.
 - (k) “St. Lucie River Watershed Protection Plan” means the plan developed pursuant to s. 373.4595.
- (3) FURTHER ANALYSIS; AGREEMENTS FOR PROJECT COMPONENTS AND ALLOCATION OF PROJECT BENEFITS. —
 - (a) The Legislature intends to establish a full and equal partnership between the state and federal governments for the implementation of the comprehensive plan.
 - (b) The comprehensive plan shall be used as a guide and framework for a continuing planning process to:
 - 1. Reflect new scientific knowledge, the results of pilot projects, and the results of new and continuing feasibility studies with the Corps; and
 - 2. Ensure that project components will be implemented to achieve the purposes provided in the Federal Water Resource Development Act of 1996 that include restoring, preserving, and protecting the South Florida ecosystem, providing for the protection of water quality in and the reduction of the loss of fresh water from the Everglades, and

providing such features as are necessary to meet the other water-related needs of the region, including flood control, the enhancement of water supplies, and other objectives served by the project.

(c) Prior to executing a project cooperation agreement with the Corps for the construction of a project component, the district, in cooperation with the Corps, shall complete a project implementation report to address the project component's economic and environmental benefits, engineering feasibility, and other factors provided in s. 373.1501 sufficient to allow the district to obtain approval under s. 373.026. Each project implementation report shall also identify the increase in water supplies resulting from the project component. The additional water supply shall be allocated or reserved by the district under this chapter.

(4) SAVE OUR EVERGLADES TRUST FUND; FUNDS AUTHORIZED FOR DEPOSIT. — The following funds may be deposited into the Save Our Everglades Trust Fund created by s. 373.472 to finance implementation of the comprehensive plan, the Lake Okeechobee Watershed Protection Plan, the River Watershed Protection Plans, and the Keys Wastewater Plan:

(a) Funds described in subsection (5).

(b) Federal funds appropriated by Congress for implementation of the comprehensive plan, the Lake Okeechobee Watershed Protection Plan, or the River Watershed Protection Plans.

(c) Any additional funds appropriated by the Legislature for the purpose of implementing the comprehensive plan, the Lake Okeechobee Watershed Protection Plan, the River Watershed Protection Plans, or the Keys Wastewater Plan.

(d) Gifts designated for implementation of the comprehensive plan, the Lake Okeechobee Watershed Protection Plan, the River Watershed Protection Plans, or the Keys Wastewater Plan from individuals, corporations, or other entities.

(5) SAVE OUR EVERGLADES TRUST FUND SUPPLEMENTED. —

(a) For each year of the 13 consecutive years beginning with fiscal year 2007-2008, state funds may be deposited into the Save Our Everglades Trust Fund created by s. 373.472.

(b) Proceeds of bonds issued under s. 215.619 may be deposited into the Save Our Everglades Trust Fund created under s. 373.472. To enhance flexibility, funds to be deposited into the Save Our Everglades Trust Fund may consist of any combination of state funds and Everglades restoration bonds.

(6) DISTRIBUTIONS FROM SAVE OUR EVERGLADES TRUST FUND. —

¹(a) Except as provided in paragraphs (d) and (e) and for funds appropriated for debt service, the department shall distribute funds in the Save Our Everglades Trust Fund to the district in accordance with a legislative appropriation and s. 373.026(8)(b). Distribution of funds to the district from the Save Our Everglades Trust Fund or the Land Acquisition Trust Fund shall be equally matched by the cumulative contributions from the district by fiscal year 2019-2020 by providing funding or credits toward project components. The dollar value of in-kind project design and construction work by the district in furtherance of the comprehensive plan and existing interest in public lands needed for a project component are credits towards the district's contributions.

(b) The department shall distribute funds in the Save Our Everglades Trust Fund to the district in accordance with a legislative appropriation for debt service for Everglades restoration bonds.

(c) To the extent that funds are available, the department may reserve a minimum of \$10 million annually from the Save Our Everglades Trust Fund for the purpose of implementation of the River Watershed Protection Plans within the Northern Everglades as identified in s. 373.4595. Distribution of funds from the Save Our Everglades Trust Fund for the implementation of the River Watershed Protection Plans shall be in accordance with paragraph (a) and shall be equally matched by the district and Lee and Martin Counties by fiscal year 2019-2020 by providing funding or credits toward project components. The dollar value of in-kind project design and construction work by the district or the counties in furtherance of the River Watershed Protection Plans and existing interest in public lands needed for a project component are credits towards the district's and counties' contributions.

(d) Subject to a specific appropriation to the Department of Agriculture and Consumer Services for the purpose of implementing agricultural nonpoint source controls as identified in s. 373.4595 or the legislatively ratified Lake Okeechobee Watershed Protection Plan and the River Watershed Protection Plans, and upon written request by the

Department of Agriculture and Consumer Services for the transfer, the department shall transfer an amount equal to such specific appropriation from the Save Our Everglades Trust Fund to the Department of Agriculture and Consumer Services General Inspection Trust Fund. All interest earned on the investment of funds transferred from the Save Our Everglades Trust Fund to the General Inspection Trust Fund shall be credited to the Save Our Everglades Trust Fund by June 30 of each year.

(e) Subject to specific appropriation, the department shall use moneys from the Save Our Everglades Trust Fund to fund projects identified in the Keys Wastewater Plan. The department may establish requirements, through grant agreements or other contractual arrangements, to ensure the timely construction of projects and expenditure of appropriated funds by the local governments in Monroe County, including, but not limited to, project implementation deadlines, local matching requirements, fair and competitive procurement requirements, and financial tracking requirements.

(7) ANNUAL REPORT.—To provide enhanced oversight of and accountability for the financial commitments established under this section and the progress made in the implementation of the comprehensive plan, the following information must be prepared annually as part of the consolidated annual report required by s. 373.036(7):

(a) The district, in cooperation with the department, shall provide the following information as it relates to implementation of the comprehensive plan:

1. An identification of funds, by source and amount, received by the state and by each local sponsor during the fiscal year.
2. An itemization of expenditures, by source and amount, made by the state and by each local sponsor during the fiscal year.
3. A description of the purpose for which the funds were expended.
4. The unencumbered balance of funds remaining in trust funds or other accounts designated for implementation of the comprehensive plan.
5. A schedule of anticipated expenditures for the next fiscal year.

(b) The department shall prepare a detailed report on all funds expended by the state and credited toward the state's share of funding for implementation of the comprehensive plan. The report shall include:

1. A description of all expenditures, by source and amount, from the former Conservation and Recreation Lands Trust Fund, the Land Acquisition Trust Fund, the former Preservation 2000 Trust Fund, the Florida Forever Trust Fund, the Save Our Everglades Trust Fund, and other named funds or accounts for the acquisition or construction of project components or other features or facilities that benefit the comprehensive plan.
2. A description of the purposes for which the funds were expended.
3. The unencumbered fiscal-year-end balance that remains in each trust fund or account identified in subparagraph 1.

(c) The district, in cooperation with the department, shall provide a detailed report on progress made in the implementation of the comprehensive plan, including the status of all project components initiated after the effective date of this act or the date of the last report prepared under this subsection, whichever is later.

The information required in paragraphs (a), (b), and (c) shall be provided as part of the consolidated annual report required by s. 373.036(7). Each annual report is due by March 1.

History.—s. 5, ch. 2000-129; s. 7, ch. 2001-172; s. 4, ch. 2002-261; s. 32, ch. 2002-402; s. 22, ch. 2003-394; s. 15, ch. 2005-36; s. 4, ch. 2007-253; s. 88, ch. 2008-4; s. 2, ch. 2008-49; s. 43, ch. 2015-229; ss. 38, 39, ch. 2017-71; ss. 67, 68, ch. 2018-10; s. 39, ch. 2018-110.

¹**Note.**—

A. Section 67, ch. 2018-10, reenacted paragraph (6)(a) “[i]n order to implement Specific Appropriation 1581 of the 2018-2019 General Appropriations Act.”

B. Section 68, ch. 2018-10, provides that “[t]he text of s. 373.470(6)(a), Florida Statutes, as carried forward from chapter 2017-71, Laws of Florida, in this act, expires July 1, 2019, and the text of that paragraph shall revert to that in existence on June 30, 2017, except that any amendments to such text enacted other than by this act shall be preserved and continue to operate to the extent that such amendments are not

dependent upon the portions of text which expire pursuant to this section.” Effective July 1, 2019, paragraph (6)(a), as amended by s. 68, ch. 2018-10, will read:

(a) Except as provided in paragraphs (d) and (e) and for funds appropriated for debt service, the department shall distribute funds in the Save Our Everglades Trust Fund to the district in accordance with a legislative appropriation and s. 373.026(8)(b). Distribution of funds to the district from the Save Our Everglades Trust Fund shall be equally matched by the cumulative contributions from the district by fiscal year 2019-2020 by providing funding or credits toward project components. The dollar value of in-kind project design and construction work by the district in furtherance of the comprehensive plan and existing interest in public lands needed for a project component are credits towards the district’s contributions.

373.472 Save Our Everglades Trust Fund.—

(1) There is created within the Department of Environmental Protection the Save Our Everglades Trust Fund. Funds in the trust fund shall be expended to implement the comprehensive plan as defined in s. 373.470(2); the Lake Okeechobee Watershed Protection Plan as defined in s. 373.4595(2); the Caloosahatchee River Watershed Protection Plan as defined in s. 373.4595(2); the St. Lucie River Watershed Protection Plan as defined in s. 373.4595(2); the Long-Term Plan as defined in s. 373.4592(2); and the Florida Keys Area of Critical State Concern protection program under ss. 380.05 and 380.0552 to restore and conserve natural systems through the implementation of water management projects, including wastewater management projects identified in the “Keys Wastewater Plan” dated November 2007 and submitted to the Florida House of Representatives on December 4, 2007. The trust fund shall serve as the repository for state, local, and federal project contributions in accordance with s. 373.470(4).

(2) The trust fund is not subject to the service charge described in s. 215.20(1). All income of a revenue nature, including interest or other earnings received or credited by the trust fund, shall be credited to the fund.

(3) Notwithstanding the provisions of s. 216.301 and pursuant to s. 216.351, any balance in the trust fund at the end of any fiscal year shall remain in the trust fund at the end of the year and shall be available for carrying out the purposes of the trust fund.

History.—s. 1, ch. 2000-132; s. 5, ch. 2002-261; s. 23, ch. 2003-394; s. 5, ch. 2007-253; s. 89, ch. 2008-4; s. 3, ch. 2008-49; s. 45, ch. 2008-153; s. 11, ch. 2010-4; s. 23, ch. 2013-41; s. 44, ch. 2015-229.

373.475 Water storage facility revolving loan fund.—

(1)(a) In recognition that waters of the state are among the state’s most basic resources, the Legislature declares that such waters should be managed to conserve and protect water resources and to realize the full beneficial use of such resources.

(b) As natural storage within the system has been lost due to development, the Legislature finds that additional natural or manmade water storage is required to capture and prevent water from being discharged to tide or otherwise lost.

(c) The Legislature finds that establishing infrastructure financing and providing technical assistance to local governments or water supply entities for water storage facilities is necessary to conserve and protect the waters of the state.

(2) For purposes of this section, the term:

(a) “Local governmental agency” means any municipality, county, district, or authority, or any agency thereof, or a combination of such, acting jointly in connection with a project, which has jurisdiction over a water storage facility.

(b) “Water storage facility” or “facility” means all facilities, including land, necessary for an above-ground or in-ground reservoir. Such facilities may be publicly owned, privately owned, investor-owned, or cooperatively held.

(3) The state, through the department, shall provide funding assistance to local governments or water supply entities for the development and construction of water storage facilities to increase the availability of sufficient water for all existing and future reasonable-beneficial uses and natural systems.

(a) The department may make loans, provide loan guarantees, purchase loan insurance, and refinance local debt through the issue of new loans for water storage facilities approved by the department. Local governments or water supply entities may borrow funds made available pursuant to this section and may pledge any revenues or other adequate security available to them to repay any funds borrowed.

(b) The department may award loan amounts for up to 75 percent of the costs of planning, designing, constructing, upgrading, or replacing water resource infrastructure or facilities, whether natural or manmade, including the acquisition of real property for water storage facilities.

(4) The department shall adopt rules to carry out the purposes of this section. Such rules must:

(a) Establish a priority system for loans based on compliance with state requirements. The priority system must give special consideration to:

1. Projects that provide for the development of alternative water supply projects and management techniques in areas where existing source waters are limited or threatened by saltwater intrusion, excessive drawdowns, contamination, or other problems;

2. Projects that contribute to the sustainability of regional water sources;

3. Projects that produce additional water available for consumptive uses or natural systems;

4. Projects that diversify water supply so that the needs of consumptive uses and the natural system are met during wet and dry conditions; or

5. Projects that provide flexibility in addressing the unpredictability of water conditions from water year to water year.

(b) Establish the requirements for the award and repayment of financial assistance.

(c) Require evidence of credit worthiness and adequate security, including an identification of revenues to be pledged and documentation of their sufficiency for loan repayment and pledged revenue coverage to ensure that each loan recipient can meet its loan repayment requirements.

(d) Require each project receiving financial assistance to be cost-effective, environmentally sound, and implementable.

(e) Require each project to be self-supporting if the project is primarily for the purpose of water supply for consumptive use.

(5) Before approval of a loan, the local government or water supply entity must, at a minimum, submit all of the following to the department:

(a) A repayment schedule.

(b) Evidence of the permissibility or implementability of the facility proposed for financial assistance.

(c) Plans and specifications, biddable contract documents, or other documentation of appropriate procurement of goods and services.

(d) Written assurance that records will be kept using generally accepted accounting principles and that the department or its agents and the Auditor General will have access to all records pertaining to the loan.

(e) If the facility is required to be self-supporting according to paragraph (4)(e), documentation that it will be self-supporting.

(f) Documentation that the water management district within whose boundaries the facility will be located has approved the facility. If the facility crosses jurisdictional boundaries, approval from each applicable district must be documented and provided to the department.

(6) The department and water management districts are authorized to provide technical assistance to local governments or water supply entities for water storage facilities funded pursuant to this section.

(7) The minimum amount of a loan is \$75,000. The term of loans made pursuant to this section may not exceed 30 years.

(8) As part of the report required under s. 403.8532, the department shall prepare a report at the end of each fiscal year which details the financial assistance provided under this section, service fees collected, interest earned, and loans outstanding.

(9) The department may conduct an audit of the loan project upon completion, or may require that a separate project audit, prepared by an independent certified public accountant, be submitted.

(10) The department may require reasonable service fees on loans made to local governments or water supply entities to ensure that the program will be operated in perpetuity and to implement the purposes authorized under this section. Service fees may not be less than 2 percent or greater than 4 percent of the loan amount exclusive of the

service fee. Service fee revenues shall be deposited into the department's Grants and Donations Trust Fund. The fee revenues, and interest earnings thereon, shall be used exclusively for the purposes of this section.

(11) The Water Protection and Sustainability Program Trust Fund established under s. 403.891 shall be used for the purposes of this section. Any funds that are not needed for immediate financial assistance shall be invested pursuant to s. 215.49. State funds and investment earnings shall be deposited into the fund. The principal and interest of all loans repaid, and investment earnings thereon, shall be deposited into the fund.

(12)(a) If a local governmental agency defaults under the terms of its loan agreement, the department shall so certify to the Chief Financial Officer, who shall forward the amount delinquent to the department from any unobligated funds due to the local governmental agency under any revenue-sharing or tax-sharing fund established by the state, except as otherwise provided by the State Constitution. Certification of delinquency does not preclude the department from pursuing other remedies available for default on a loan, including accelerating loan repayments, eliminating all or part of the interest rate subsidy on the loan, and court appointment of a receiver to manage the public water system.

(b) If a water storage facility owned by a person other than a local governmental agency defaults under the terms of its loan agreement, the department may take all actions available under law to remedy the default.

(c) The department may impose a penalty for delinquent loan payments in the amount of 6 percent of the amount due, in addition to charging the cost to handle and process the debt. Penalty interest accrues on any amount due and payable beginning on the 30th day following the date that the payment was due.

(13) The department may terminate or rescind a financial assistance agreement if the recipient fails to comply with the terms and conditions of the agreement.

History.—s. 4, ch. 2017-10.

373.501 Appropriation of funds to water management districts.—

(1) The department may allocate to the water management districts, from funds appropriated to the department, such sums as may be deemed necessary to defray the costs of the administrative, regulatory, and other activities of the districts. The governing boards shall submit annual budget requests for such purposes to the department, and the department shall consider such budgets in preparing its budget request for the Legislature.

(2) Funds appropriated by the Legislature for the purpose of funding a specific water management district project shall be transferred to the water management district when the proposed project has been reviewed by the secretary of the pertinent state agency and upon receipt of a governing board resolution requesting such funds.

History.—s. 11, part I, ch. 72-299; ss. 5, 25, ch. 73-190; s. 22, ch. 2001-256.

Note.—Former s. 373.066.

373.503 Manner of taxation.—

(1) It is the finding of the Legislature that the general regulatory and administrative functions of the districts herein authorized are of general benefit to the people of the state and should fully or in part be financed by general appropriations. Further, it is the finding of the Legislature that water resources programs of particular benefit to limited segments of the population should be financed by those most directly benefited. To those ends, this chapter provides for the establishment of permit application fees and a method of ad valorem taxation to finance the activities of the district.

(2)(a) The Legislature declares that the millage authorized for water management purposes by s. 9(b), Art. VII of the State Constitution shall be levied only by the water management districts set forth in this chapter and intends by this section to prevent any laws which would allow other units of government to levy any portion of said millage. However, this does not preclude such units of government from financing and engaging in water management programs if otherwise authorized by law.

(b) Pursuant to s. 11(a)(21), Art. III of the State Constitution, the Legislature hereby prohibits special laws or general laws of local application pertaining to the allocation of any portion of the millage authorized for water management purposes by s. 9(b), Art. VII of the State Constitution to any unit of government other than those districts established by this chapter.

(c) The authority of the Central and Southern Florida Flood Control District and the Southwest Florida Water Management District to levy ad valorem taxes within the territories specified in chapter 25270, 1949, Laws of Florida, and chapter 61-691, Laws of Florida, respectively, as heretofore amended, shall continue until those districts have authority to levy ad valorem taxes pursuant to this section.

(3) The districts may levy ad valorem taxes on property within the district solely for the purposes of this chapter and of chapter 25270, 1949, Laws of Florida, as amended, and chapter 61-691, Laws of Florida, as amended. If appropriate, taxes levied by each governing board may be separated by the governing board into a millage necessary for the purposes of the district and a millage necessary for financing basin functions specified in s. 373.0695.

(a) Notwithstanding any other general or special law, and subject to subsection (4), the maximum total millage rate for district and basin purposes shall be:

1. Northwest Florida Water Management District: 0.05 mill.
2. Suwannee River Water Management District: 0.75 mill.
3. St. Johns River Water Management District: 0.6 mill.
4. Southwest Florida Water Management District: 1.0 mill.
5. South Florida Water Management District: 0.80 mill.

(b) The apportionment in the South Florida Water Management District shall be a maximum of 40 percent for district purposes and a maximum of 60 percent for basin purposes, respectively.

(c) Within the Southwest Florida Water Management District, the maximum millage assessed for district purposes may not exceed 50 percent of the total authorized millage if there are one or more basins in the district, and the maximum millage assessed for basin purposes may not exceed 50 percent of the total authorized millage.

(4) To ensure that taxes authorized by this chapter continue to be in proportion to the benefits derived by the parcels of real estate within the districts, the Legislature shall annually review the preliminary budget for each district for the next fiscal year as provided in s. 373.535. Based upon the review, the Legislature may enact legislation to set the authorized maximum millage rate or the maximum amount of property tax revenue to be raised by each district in the next fiscal year from the taxes levied.

(5) It is hereby determined that the taxes authorized by this chapter are in proportion to the benefits to be derived by the several parcels of real estate within the districts to which territories are annexed and transferred. It is further determined that the cost of conducting elections within the respective districts or within the transferred or annexed territories, including costs incidental thereto in preparing for such election and in informing the electors of the issues therein, is a proper expenditure of the department, of the respective districts, and of the district to which such territory is or has been annexed or transferred.

(6) Each water management district created under this chapter which does not receive state shared revenues under part II of chapter 218 shall, before January 1 of each year, certify compliance or noncompliance with s. 200.065 to the Department of Financial Services. Specific grounds for noncompliance must be stated in the certification. In its annual report required by s. 218.32(2), the Department of Financial Services shall report to the Governor and the Legislature those water management districts certifying noncompliance or not reporting.

History.—s. 1, part V, ch. 72-299; s. 24, ch. 73-190; s. 12, ch. 76-243; s. 6, ch. 80-259; s. 41, ch. 80-274; s. 2, ch. 85-146; ss. 1, 2, ch. 85-211; s. 10, ch. 87-97; s. 8, ch. 91-288; s. 384, ch. 2003-261; s. 1, ch. 2011-67; s. 2, ch. 2012-126.

373.506 Costs of district.— If it should appear necessary to procure funds with which to pay the expenses of a district, or to meet emergencies, before a sufficient sum can be obtained from the collection of the tax, the board may borrow a sufficient amount of money to pay expenses and to meet emergencies and may issue interest-bearing negotiable notes therefor and pledge the proceeds of the tax imposed under the provisions of this chapter for the repayment thereof. Said board may issue to any person performing work or services or furnishing anything of value interest-bearing negotiable evidence of debt.

History.—s. 19, ch. 25209, 1949; s. 25, ch. 73-190; s. 15, ch. 76-243.

Note.— Former s. 378.19.

373.5071 Audit report; furnishing to governing board and clerks of circuit courts.— The audit report required in s. 218.39 shall be furnished to the governing board of the district and the clerks of the circuit courts of each county within or partly within the district.

History.—s. 109, ch. 2001-266.

373.535 Preliminary district budgets.—

(1) BUDGET DEVELOPMENT.—

(a) By January 15 of each year, each water management district shall submit a preliminary budget for the next fiscal year for legislative review to the President of the Senate, the Speaker of the House of Representatives, and the chairs of each legislative committee and subcommittee having substantive or fiscal jurisdiction over water management districts, as determined by the President of the Senate or the Speaker of the House of Representatives, as applicable, in the form and manner prescribed in s. 373.536(5)(e). Each preliminary budget must also include:

1. A section that clearly identifies and provides justification for each proposed expenditure listed in s. 373.536(5)(e)4.e. and f. and identifies the source of funds for each proposed expenditure.

2. A section identifying the justification for proposed expenditures by core mission area of responsibility and the source of funds needed for activities related to water supply, including alternative water supply and water resource development projects identified in the district's regional water supply plans, water quality, flood protection and floodplain management, and natural systems.

3. A section reviewing the adopted and proposed budget allocations by program area and the performance metrics for the prior year.

4. An analysis of each preliminary budget to determine the adequacy of fiscal resources available to the district and the adequacy of proposed district expenditures related to the core mission areas of responsibility for water supply, including alternative water supply and water resource development projects identified in the district's regional water supply plans, water quality, flood protection and floodplain management, and natural systems. The analysis must be based on the particular needs within each district for core mission areas of responsibility. The water supply analysis must specifically include a determination of the adequacy of each district's fiscal resources provided in the district's preliminary budget to achieve appropriate progress toward meeting the districtwide 20-year projected water supply demands, including funding for alternative water supply development and conservation projects.

(b) If applicable, the preliminary budget for each district must specify that the district's first obligation for payment is the debt service on bonds and certificates of participation.

(2) LEGISLATIVE REVIEW.—

(a) The Legislature may annually review the preliminary budget for each district, including, but not limited to, those items listed in s. 373.536(5)(e)4.d.-f., specific to regulation, outreach, management, and administration program areas.

(b) On or before March 1 of each year, the President of the Senate and the Speaker of the House of Representatives may submit comments regarding the preliminary budget to the districts, and provide a copy of the comments to the Executive Office of the Governor. Each district shall respond to the comments in writing on or before March 15 of each year to the President of the Senate, the Speaker of the House of Representatives, and the Executive Office of the Governor.

(c) If, following such review, the Legislature does not take any action pursuant to s. 373.503 on or before July 1 of each year, a water management district may proceed with budget development as provided in subsection (3) and s. 373.536.

(3) FUNDING AUTHORITY GRANTED.— Each district shall use the preliminary budget as submitted pursuant to subsection (1), and as may be amended by the district in response to review by the Legislature pursuant to this section and s. 373.503, as the basis for developing the tentative budget for the next fiscal year as provided in s. 373.536(5).

History.—s. 3, ch. 2012-126.

373.536 District budget and hearing thereon.—

(1) FISCAL YEAR. — The fiscal year of districts created under the provisions of this chapter shall extend from October 1 of one year through September 30 of the following year.

(2) BUDGET SUBMITTAL. — The budget officer of the district shall, on or before July 15 of each year, submit for consideration by the governing board of the district a tentative budget for the district covering its proposed operations and funding requirements for the ensuing fiscal year.

(3) BUDGET HEARINGS AND WORKSHOPS; NOTICE. —

(a) Unless alternative notice requirements are otherwise provided by law, notice of all budget hearings conducted by the governing board or district staff must be published in a newspaper of general paid circulation in each county in which the district lies not less than 5 days nor more than 15 days before the hearing.

(b) Budget workshops conducted for the public and not governed by s. 200.065 must be advertised in a newspaper of general paid circulation in the community or area in which the workshop will occur not less than 5 days nor more than 15 days before the workshop.

(c) The tentative budget shall be adopted in accordance with the provisions of s. 200.065; however, if the mailing of the notice of proposed property taxes is delayed beyond September 3 in any county in which the district lies, the district shall advertise its intention to adopt a tentative budget and millage rate, pursuant to s. 200.065(3)(g), in a newspaper of general paid circulation in that county.

(d) As provided in s. 200.065(2)(d), the board shall publish one or more notices of its intention to adopt a final budget for the district for the ensuing fiscal year. The notice shall appear adjacent to an advertisement that sets forth the tentative budget in a format meeting the budget summary requirements of s. 129.03(3)(b). The district shall not include expenditures of federal special revenues and state special revenues when preparing the statement required by s. 200.065(3)(l). The notice and advertisement shall be published in one or more newspapers having a combined general paid circulation in each county in which the district lies. Districts may include explanatory phrases and examples in budget advertisements published under s. 200.065 to clarify or illustrate the effect that the district budget may have on ad valorem taxes.

(e) The hearing for adoption of a final budget and millage rate shall be by and before the governing board of the district as provided in s. 200.065 and may be continued from day to day until terminated by the board.

(4) BUDGET CONTROLS; FINANCIAL INFORMATION. —

(a) The final adopted budget for the district is the operating and fiscal guide for the district for the ensuing year; however, transfers of funds may be made within the budget by action of the governing board at a public meeting of the governing board. A budget amendment greater than \$1 million must be reviewed and approved by the Executive Office of the Governor. The office shall provide notice of approval to the Legislative Budget Commission.

(b) The district shall control its budget, at a minimum, by funds and shall submit to the Executive Office of the Governor a description of its budget control mechanisms for approval.

(c) If the district receives unanticipated funds after the adoption of the final budget, the final budget may be amended, following review and approval by the Executive Office of the Governor, by including such funds, if notice of intention to amend is provided to the Legislative Budget Commission and is published in the notice of the governing board meeting at which the amendment will be considered, pursuant to s. 120.525. The notice must set forth a summary of the proposed amendment.

(d) In the event of a disaster or of an emergency arising to prevent or avert the same, the governing board is not limited by the budget but may expend funds available for the disaster or emergency or as may be procured for such purpose. In such an event, the governing board shall notify the Executive Office of the Governor and the Legislative Budget Commission as soon as practical, but within 30 days after the governing board's action.

(e) By September 1, 2012, each district shall provide a monthly financial statement in the form and manner prescribed by the Department of Financial Services to the district's governing board and make such monthly financial statement available for public access on its website.

(5) TENTATIVE BUDGET CONTENTS AND SUBMISSION; REVIEW AND APPROVAL. —

(a) The Executive Office of the Governor may approve or disapprove, in whole or in part, the budget of each water management district. The Executive Office of the Governor shall analyze each budget as to the adequacy of fiscal resources available to the district and the adequacy of district expenditures related to water supply, including water

resource development projects identified in the district's regional water supply plans; water quality; flood protection and floodplain management; and natural systems. This analysis shall be based on the particular needs within each water management district in those four areas of responsibility and shall be provided to the Legislative Budget Commission.

(b) The Executive Office of the Governor, the Legislative Budget Commission, and the districts shall develop a process to facilitate review and communication regarding the tentative budgets of districts, as necessary.

(c) The Legislative Budget Commission may reject any of the following district budget proposals:

1. A single purchase of land in excess of \$10 million, except for land exchanges.
2. Any cumulative purchase of land during a single fiscal year in excess of \$50 million.
3. Any issuance of debt on or after July 1, 2012.
4. Any program expenditures as described in sub-subparagraphs (e)4.e. and f. in excess of 15 percent of a district's total annual budget.
5. Any individual variances in a district's tentative budget in excess of 25 percent from a district's preliminary budget.

Written disapproval of any provision in the tentative budget must be received by the district at least 5 business days before the final district budget adoption hearing conducted under s. 200.065(2)(d). If written disapproval is not received at least 5 business days before the final budget adoption hearing, the governing board may proceed with final adoption. Any provision rejected by the Executive Office of the Governor or the Legislative Budget Commission may not be included in a district's final budget and may not be acted upon through any other means without the prior approval of the entity rejecting the provision.

(d) Each district shall, by August 1 of each year, submit for review a tentative budget and a description of any significant changes from the preliminary budget submitted to the Legislature pursuant to s. 373.535 to the Governor, the President of the Senate, the Speaker of the House of Representatives, the chairs of all legislative committees and subcommittees having substantive or fiscal jurisdiction over water management districts, as determined by the President of the Senate or the Speaker of the House of Representatives, as applicable, the secretary of the department, and the governing body of each county in which the district has jurisdiction or derives any funds for the operations of the district. The tentative budget must be posted on the district's official website at least 2 days before budget hearings held pursuant to s. 200.065 or other law.

(e) The tentative budget must be based on the preliminary budget as submitted to the Legislature, and as may be amended by the district in response to review by the Legislature pursuant to ss. 373.503 and 373.535, as the basis for developing the tentative budget for the next fiscal year as provided in this subsection, and must set forth the proposed expenditures of the district, to which may be added an amount to be held as reserve. The tentative budget must include, but is not limited to, the following information for the preceding fiscal year and the current fiscal year, and the proposed amounts for the upcoming fiscal year, in a standard format prescribed by the Executive Office of the Governor, in consultation with the Legislature:

1. The estimated amount of funds remaining at the beginning of the fiscal year which have been obligated for the payment of outstanding commitments not yet completed.

2. The estimated amount of unobligated funds or net cash balance on hand at the beginning of the fiscal year; an accounting of the source, balance, and projected future use of the unobligated funds; and the estimated amount of funds to be raised by district taxes or received from other sources to meet the requirements of the district.

3. The millage rates and the percentage increase above the rolled-back rate, together with a summary of the reasons the increase is required, and the percentage increase in taxable value resulting from new construction within the district.

4. The salaries and benefits, expenses, operating capital outlay, number of authorized positions, and other personal services for the following program areas of the district:

- a. Water resource planning and monitoring;
- b. Land acquisition, restoration, and public works;

- c. Operation and maintenance of works and lands;
- d. Regulation;
- e. Outreach for which the information provided must contain a full description and accounting of expenditures for water resources education; public information and public relations, including public service announcements and advertising in any media; and lobbying activities related to local, regional, state and federal governmental affairs, whether incurred by district staff or through contractual services; and
- f. Management and administration.

In addition to the program areas reported by all water management districts, the South Florida Water Management District shall include in its budget document separate sections on all costs associated with the Everglades Construction Project and the Comprehensive Everglades Restoration Plan.

5. The total estimated amount in the district budget for each area of responsibility listed in subparagraph 4. and for water resource, water supply, and alternative water supply development projects identified in the district's regional water supply plans.

6. A description of each new, expanded, reduced, or eliminated program.

7. The funding sources, including, but not limited to, ad valorem taxes, Surface Water Improvement and Management Program funds, other state funds, federal funds, and user fees and permit fees for each program area.

(f) By September 5 of the year in which the budget is submitted, the chairs of each legislative committee and subcommittee having substantive or fiscal jurisdiction may transmit to each district comments and objections to the proposed budgets. Each district governing board shall include a response to such comments and objections in the record of the governing board meeting where final adoption of the budget takes place, and the record of this meeting shall be transmitted to the Executive Office of the Governor, the department, and the chairs of the legislative appropriations committees.

(g) The Executive Office of the Governor shall annually, on or before December 15, file with the Legislature a report that summarizes its review of the water management districts' tentative budgets and displays the adopted budget allocations by program area. The report must identify the districts that are not in compliance with the reporting requirements of this section. State funds shall be withheld from a water management district that fails to comply with these reporting requirements.

(6) FINAL BUDGET; ANNUAL AUDIT; CAPITAL IMPROVEMENTS PLAN; WATER RESOURCE DEVELOPMENT WORK PROGRAM.—

(a) Each district must, by the date specified for each item, furnish copies of the following documents to the Governor, the President of the Senate, the Speaker of the House of Representatives, the chairs of all legislative committees and subcommittees having substantive or fiscal jurisdiction over the districts, as determined by the President of the Senate or the Speaker of the House of Representatives as applicable, the secretary of the department, and the governing board of each county in which the district has jurisdiction or derives any funds for the operations of the district:

1. The adopted budget, to be furnished within 10 days after its adoption.
2. A financial audit of its accounts and records, to be furnished within 10 days after its acceptance by the governing board. The audit must be conducted in accordance with s. 11.45 and the rules adopted thereunder. In addition to the entities named above, the district must provide a copy of the audit to the Auditor General within 10 days after its acceptance by the governing board.
3. A 5-year capital improvements plan, to be included in the consolidated annual report required by s. 373.036(7). The plan must include expected sources of revenue for planned improvements and must be prepared in a manner comparable to the fixed capital outlay format set forth in s. 216.043.
4. A 5-year water resource development work program to be furnished within 30 days after the adoption of the final budget. The program must describe the district's implementation strategy and include an annual funding plan for each of the 5 years included in the plan for the water resource and water supply development components, including alternative water supply development, of each approved regional water supply plan developed or revised

under s. 373.709. The work program must address all the elements of the water resource development component in the district's approved regional water supply plans, as well as the water supply projects proposed for district funding and assistance. The annual funding plan shall identify both anticipated available district funding and additional funding needs for the second through fifth years of the funding plan. The work program must identify projects in the work program which will provide water; explain how each water resource and water supply project will produce additional water available for consumptive uses; estimate the quantity of water to be produced by each project; provide an assessment of the contribution of the district's regional water supply plans in supporting the implementation of minimum flows and minimum water levels and water reservations; and ensure sufficient water is available to timely meet the water supply needs of existing and future reasonable-beneficial uses for a 1-in-10-year drought event and to avoid the adverse effects of competition for water supplies.

(b) Within 30 days after its submittal, the department shall review the proposed work program and submit its findings, questions, and comments to the district. The review must include a written evaluation of the program's consistency with the furtherance of the district's approved regional water supply plans, and the adequacy of proposed expenditures. As part of the review, the department shall post the proposed work program on its website and give interested parties the opportunity to provide written comments on each district's proposed work program. Within 45 days after receipt of the department's evaluation, the governing board shall state in writing to the department which of the changes recommended in the evaluation it will incorporate into its work program submitted as part of the March 1 consolidated annual report required by s. 373.036(7) or specify the reasons for not incorporating the changes. The department shall include the district's responses in a final evaluation report and shall submit a copy of the report to the Governor, the President of the Senate, and the Speaker of the House of Representatives.

(c) If any entity listed in paragraph (a) provides written comments to the district regarding any document furnished under this subsection, the district must respond to the comments in writing and furnish copies of the comments and written responses to the other entities.

(d) The final adopted budget must be posted on the water management district's official website within 30 days after adoption.

History.—s. 28, ch. 25209, 1949; s. 3, ch. 29790, 1955; s. 4, ch. 61-497; s. 1, ch. 65-432; s. 1, ch. 67-74; s. 25, ch. 73-190; s. 18, ch. 74-234; s. 46, ch. 80-274; s. 230, ch. 81-259; s. 3, ch. 84-164; s. 2, ch. 86-190; s. 9, ch. 91-288; s. 24, ch. 93-213; s. 276, ch. 94-356; s. 1012, ch. 95-148; s. 5, ch. 96-339; s. 16, ch. 97-160; s. 6, ch. 98-88; s. 20, ch. 2001-256; s. 12, ch. 2004-381; s. 16, ch. 2005-36; s. 12, ch. 2009-243; s. 19, ch. 2010-205; s. 2, ch. 2011-67; s. 22, ch. 2011-144; s. 4, ch. 2012-126; s. 60, ch. 2013-15; s. 17, ch. 2016-1.

Note.—Former s. 378.28.

373.539 Imposition of taxes.—

(1) Each year the governing board of the district shall certify to the property appraiser of the county in which the property is situate, timely for the preparation of the tax roll, the tax rate to be applied in determining the amount of the district's annual tax, and the property appraiser shall extend on his or her county tax roll the amount of such tax, determined at the rate certified to the property appraiser by the governing board, and shall certify the same to the tax collector at the same time and in like manner as for county taxes.

(2) Collection of district taxes, the issuance of tax sale certificates for nonpayment thereof, the redemption or sale of said certificates, the vesting of title by tax forfeiture, and the sale of the land and other real estate so forfeited shall be at the same time, in conjunction with, and by like procedure and of like effect as is provided by law with respect to county taxes, nor may either the county or the district taxes be paid or redemption effected without the payment or redemption of both. The title to district tax forfeited land shall vest in the county on behalf of said district along with that of the county for county tax forfeited land, said district tax forfeited land to be held, sold, or otherwise disposed of by said county for the benefit of said district. The proceeds therefrom, after deducting costs, shall be paid to the district in amounts proportionate to the respective tax liens thereon.

(3) The district tax liens shall be of equal dignity with those of the county.

(4) The tax officers of the county are hereby authorized and directed to perform the duties devolving upon them under this chapter, and to receive compensation therefor at such rates or charges as are provided by law with respect to similar services or charges in other cases.

History.—s. 29, ch. 25209, 1949; s. 25, ch. 73-190; s. 1, ch. 77-102; s. 608, ch. 95-148.

Note.—Former s. 378.29.

373.543 Land held by Board of Trustees of the Internal Improvement Trust Fund; areas not taxed.—

(1) Land comprising part of the principal of the State School Trust Fund declared by the constitution to be “sacred and inviolate,” or other real estate, title to which is in the State Board of Education, shall not be subject to the district tax nor shall there be liability therefor upon any state agency.

(2) There shall be excluded from district taxes all bodies of navigable water and unreclaimed water areas meandered by the public surveys, all rights-of-way of said district, all areas devoted or dedicated to the use of and for the works of the district, rights-of-way of state and county highways, and streets within the limits of incorporated towns, and property owned by a public agency open to the use of the public or for the public benefit not leased to or operated by a private agency.

History.—s. 30, ch. 25209, 1949; s. 2, ch. 61-119; ss. 27, 35, ch. 69-106; s. 25, ch. 73-190; s. 1, ch. 77-102; s. 231, ch. 81-259.

Note.—Former s. 378.30.

373.546 Unit areas.—The governing board may, in its discretion, adopt and effectuate unit areas embracing separate or combined drainage basins, or parts thereof, or areas of related lands and works, for convenience or economy in constructing, maintaining and operating the works of the district, and for the purpose of imposing taxes within each area to meet these requirements of the said area.

History.—s. 31, ch. 25209, 1949; s. 25, ch. 73-190.

Note.—Former s. 378.31.

373.553 Treasurer of the board; payment of funds; depositories.—

(1) The governing board shall designate a treasurer who shall be custodian of all funds belonging to the board and to the district, and such funds shall be disbursed upon the order of, or in the manner prescribed by, the governing board by warrant or check signed by the treasurer or assistant treasurer and countersigned by the chair or vice chair of the board. The board is authorized to establish procedures for disbursement of funds in such amounts and in such manner as the board may prescribe, except that disbursement of funds prior to specific board approval may only be authorized upon certification by its chief executive officer or his or her designated assistant to the treasurer or assistant treasurer and to the chair or vice chair of the board that such disbursement is proper and in order and is within budgetary limits. Any such disbursements shall be reported to the board at its next regular meeting. The board may establish, by rule, a procedure for the disbursement of funds of the district by means of wire or electronic transfers.

(2) The board is authorized to select as depositories in which the funds of the board and of the district shall be deposited in any qualified public depository as defined in s. 280.02, and such deposits shall be secured in the manner provided in chapter 280.

History.—s. 33, ch. 25209, 1949; s. 3, ch. 63-224; s. 25, ch. 73-190; s. 1, ch. 73-213; s. 115, ch. 77-104; s. 13, ch. 82-101; s. 10, ch. 91-288; s. 609, ch. 95-148.

Note.—Former s. 378.33.

373.559 May borrow money temporarily.—In order to provide for the works described by this chapter, the governing board is hereby authorized and empowered to borrow money temporarily, from time to time, for a period not to exceed 1 year at any one time, not including renewals thereof, and to issue its promissory notes therefor upon such terms and at such rates of interest as the said board may deem advisable, payable from the taxes herein levied and imposed, and the increment thereof. Any of such notes may be used in payment of amounts due, or to become due, upon contracts made or to be made by said board for carrying on the work authorized and provided for herein, and the said board may, to secure the payment of any of such notes, hypothecate bonds herein authorized to be issued, and may thereafter redeem such hypothecated bonds. Any of the notes so issued may be paid out of the proceeds of bonds authorized to be issued by this chapter.

History.—s. 34, ch. 25209, 1949; s. 25, ch. 73-190.

Note.—Former s. 378.34.

373.563 Bonds.—

(1) The governing board is hereby authorized and empowered to borrow money on permanent loans and incur obligations from time to time on such terms and at such rates of interest as it may deem proper, not exceeding 7.5 percent per annum, for the purpose of raising funds to prosecute to final completion the works and all expenses necessary or needful to be incurred in carrying out the purposes of this chapter; and the better to enable the said board to borrow the money to carry out the purposes aforesaid, the board is hereby authorized and empowered to issue in the corporate name of said board, negotiable coupon bonds of said district.

(2) The bonds to be issued by authority of this chapter shall be in such form as shall be prescribed by the said board, shall recite that they are issued under the authority of this chapter, and shall pledge the faith and credit of the governing board of the district for the prompt payment of the interest and principal thereof.

(3) Said bonds shall have all the qualities of negotiable paper under the Law Merchant, and shall not be invalid for any irregularity, or defect in the proceedings for the issue and sale thereof except forgery; and shall be incontestable in the hands of bona fide purchasers or holders thereof for value. The provisions of this chapter shall constitute an irrevocable contract between said board and the district and the holders of any bonds and the coupons thereof, issued pursuant to the provisions hereof. Any holder of any of said bonds or coupons may either at law or in equity by suit, action or mandamus enforce and compel the performance of the duties required by this chapter of any of the officers or persons mentioned in this chapter in relation to the said bonds, or to the collection, enforcement and application of the taxes for the payment thereof.

(4) The amount of bonds to be issued in any one year, when added to the amount then outstanding, shall be not greater than can be supported for that year in accordance with the bond schedule out of 90 percent of the taxes imposed, or to be imposed, for that year, plus other moneys in the hands of the district usable for bond purposes after deducting therefrom amounts estimated to be required for maintenance and operation of the works of the district, cost of administration, and amounts for such other purposes as the governing board may determine, nor shall the governing board levy in any year taxes insufficient to support said bonds for such year on the basis herein described.

(5) All bonds and coupons not paid at maturity shall bear interest at a rate not to exceed 7.5 percent per annum from maturity until paid, or until sufficient funds have been deposited at the place of payment.

(6) The bonds to be issued by authority of this chapter shall be in denominations of not less than \$100, bearing interest from date at a rate not to exceed 5 percent per annum, payable semiannually, to mature at annual intervals within 40 years commencing after a period of not later than 10 years, to be determined by said board, both principal and interest payable at some convenient place designated by said board to be named in said bonds, which said bonds shall be signed by the chair of the board, attested with the seal of said district and by the signature of the secretary of said board. In case any of the officers whose signatures, countersignatures, and certificates appear upon the said bonds and coupons shall cease to be such officer before the delivery of such bonds to the purchaser, such signature or countersignature and certificate shall nevertheless be valid and sufficient for all purposes the same as if they had remained in office until the delivery of the bonds.

(7) Interest coupons shall be attached to the said bonds and the said coupons shall be consecutively numbered, specifying the number of the bond to which they are attached, and shall be attested by the lithographed or engraved facsimile signature of the chair and secretary of said board.

(8) In the discretion of said board, it may be provided that at any time, after such date as shall be fixed by the said board, said bonds may be redeemed before maturity at the option of said board, or its successors in office. If any bond so issued subject to redemption before maturity shall not be presented when called for redemption, it shall cease to bear interest from and after the date so fixed for redemption.

History.—s. 35, ch. 25209, 1949; s. 1, ch. 61-147; s. 25, ch. 73-190; s. 33, ch. 73-302; s. 1, ch. 77-174; s. 147, ch. 79-400; s. 610, ch. 95-148.

Note.—Former s. 378.35.

373.566 Refunding bonds.— The governing board shall have authority to issue refunding bonds to take up any outstanding bonds of said district falling due and becoming payable, when, in the judgment of said board, it shall be for the best interests of said district so to do. The said board is hereby authorized and empowered to issue refunding bonds to take up and refund all bonds of said district outstanding that are subject to call and termination, and all

(3) If any bond shall have been registered as aforesaid, the principal and interest of said bond shall be payable to the registered owner. The treasurer shall enter in the register of said bonds to be kept by him or her, or in a separate book, the fact of the registration of such bonds, and in whose names respectively, so that said register or book shall at all times show what bonds are registered and the name of the registered owner thereof.

History.— s. 41, ch. 25209, 1949; s. 25, ch. 73-190; s. 612, ch. 95-148.

Note.— Former s. 378.41.

373.584 Revenue bonds.—

(1) In addition to issuing general obligation bonds as provided in s. 373.563, districts may also, from time to time, issue revenue bonds to finance the undertaking of any capital or other project for the purposes permitted by the State Constitution, to pay the costs and expenses incurred in carrying out the purposes of this chapter, or to refund revenue bonds of the district issued pursuant to this section. In anticipation of the sale of such revenue bonds, the district may issue negotiable bond anticipation notes and may renew the same from time to time; but the maximum maturity of any such note, including renewals thereof, shall not exceed 5 years from the date of issue of the original note. Such notes shall be paid from the revenues hereinafter provided or from the proceeds of sale of the revenue bonds of such district in anticipation of which they were issued. The notes shall be issued in the same manner as the revenue bonds.

(2) Revenues derived by the district may be pledged to the payment of revenue bonds; however, the ad valorem taxing powers of the district may not be pledged to the payment of such revenue bonds without prior compliance with the requirements of the State Constitution as to the affirmative vote of the electors of the district and with the requirements of s. 373.563. Revenue bonds and notes shall be, and shall be deemed to be, for all purposes, negotiable instruments, subject only to the provisions of the revenue bonds and notes for registration. The powers and authority of districts to issue revenue bonds, including, but not limited to, bonds to finance a stormwater management system as defined by s. 373.403, and to enter into contracts incidental thereto, and to do all things necessary and desirable in connection with the issuance of revenue bonds, shall be coextensive with the powers and authority of municipalities to issue bonds under state law. The provisions of this section constitute full and complete authority for the issuance of revenue bonds and shall be liberally construed to effectuate its purpose.

(3) The revenue bonds may be issued as serial bonds or as term bonds; or the district, in its discretion, may issue bonds of both types. The revenue bonds shall be authorized by resolution of the governing board and shall bear such date or dates; mature at such time or times, not exceeding 40 years from their respective dates; bear interest at such rate or rates; be payable at such time or times; be in such denominations; be in such form; carry such registration privileges; be executed in such manner; be payable in lawful money of the United States at such place or places; and be subject to such terms of redemption, including redemption prior to maturity, as such resolution or resolutions may provide. If any officer whose signature, or a facsimile of whose signature, appears on any bonds or coupons ceases to be such officer before the delivery of such bonds, such signature or facsimile shall nevertheless be valid and sufficient for all purposes as if he or she had remained in office until the delivery. The revenue bonds or notes may be sold at public or private sale for such price or prices as the governing board shall determine. Pending preparation of the definitive bonds, the district may issue interim receipts or certificates which shall be exchanged for such definitive bonds.

(4) As used in this section:

(a) “Bonds” means bonds, debentures, notes, certificates of indebtedness, certificates of participation, mortgage certificates, or other obligations or evidences of indebtedness of any type or character.

(b) “Project” means a governmental undertaking approved by the governing body of a water management district and includes all property rights, easements, and franchises relating thereto and deemed necessary or convenient for the construction, acquisition, or operation thereof, and embraces any capital expenditure which the governing body of a water management district shall deem to be made for a public purpose, including the refunding of any bonded indebtedness which may be outstanding on any existing project.

(c) “Revenue bonds” means bonds of a water management district to the payment of which the full faith and credit and power to levy ad valorem taxes are not pledged.

(5)(a) The total annual debt service for bonds issued pursuant to this section and s. 373.563 may not exceed 20 percent of the annual ad valorem tax revenues of the water management district, unless approved by the Joint Legislative Budget Commission.

(b) The Joint Legislative Budget Commission is authorized to review the financial soundness of a water management district and determine whether bonds may be issued by a water management district in excess of the limitation provided in paragraph (a).

(c) A water management district may not take any action regarding the issuance of bonds in excess of the limitation of paragraph (a) without prior approval of the Joint Legislative Budget Commission pursuant to joint rules of the House of Representatives and the Senate.

(d) Bonds issued and outstanding before January 1, 2009, are exempt from this subsection and shall not be included in the calculation of the limitation of paragraph (a).

(e) This subsection does not affect the validity or enforceability of outstanding revenue bonds.

History.—s. 4, ch. 85-347; s. 6, ch. 91-80; s. 613, ch. 95-148; s. 13, ch. 2009-243; s. 45, ch. 2015-229.

373.586 Unpaid warrants to draw interest.— If any warrant issued under this chapter is not paid when presented to the treasurer of the district because of lack of funds in the treasury, such fact shall be endorsed on the back of such warrant, and such warrant shall draw interest thereafter at a rate not exceeding 6 percent per annum, until such time as there is money on hand to pay the amount of such warrant and the interest then accumulated; but no interest shall be allowed on warrants after notice to the holder or holders thereof that sufficient funds are in the treasury to pay said endorsed warrants and interest.

History.—s. 42, ch. 25209, 1949; s. 25, ch. 73-190; s. 116, ch. 77-104.

Note.— Former s. 378.42.

373.59 Payment in lieu of taxes for lands acquired for water management district purposes.—

(1) Beginning July 1, 1999, funds shall be reserved annually by a governing board, during the development of its annual operating budget, for payments in lieu of taxes for all actual ad valorem tax losses incurred as a result of all governing board acquisitions for water management district purposes.

(2) Payment in lieu of taxes shall be available:

(a) To all counties that have a population of 150,000 or fewer. Population levels shall be determined pursuant to s. 186.901. The population estimates published April 1 and used in the revenue-sharing formula pursuant to s. 186.901 shall be used to determine eligibility under this subsection and shall apply to payments made for the subsequent fiscal year.

(b) To all local governments located in eligible counties and whose lands are bought and taken off the tax rolls.

For properties acquired after January 1, 2000, in the event that such properties otherwise eligible for payment in lieu of taxes under this subsection are leased or reserved and remain subject to ad valorem taxes, payments in lieu of taxes shall commence or recommence upon the expiration or termination of the lease or reservation. If the lease is terminated for only a portion of the lands at any time, the annual payments shall be made for that portion only commencing the year after such termination, without limiting the requirement that annual payments shall be made on the remaining portion or portions of the land as the lease on each expires. For the purposes of this subsection, “local government” includes municipalities and the county school board.

(3) If sufficient funds are unavailable in any year to make full payments to all qualifying counties and local governments, such counties and local governments shall receive a pro rata share of the moneys available.

(4) The payment amount shall be based on the average amount of actual ad valorem taxes paid on the property for the 3 years preceding acquisition. Applications for payment in lieu of taxes shall be made no later than May 31 of the year for which payment is sought. No payment in lieu of taxes shall be made for properties which were exempt from ad valorem taxation for the year immediately preceding acquisition.

(5) If property that was subject to ad valorem taxation was acquired by a tax-exempt entity for ultimate conveyance to the state under this chapter, payment in lieu of taxes shall be made for such property based upon the average amount of ad valorem taxes paid on the property for the 3 years prior to its being removed from the tax rolls. The water management districts shall certify to the Department of Revenue those properties that may be eligible under this provision. Once eligibility has been established, that governmental entity shall receive annual payments for each tax loss until the qualifying governmental entity exceeds the population threshold pursuant to subsection (2).

(6) Payment in lieu of taxes pursuant to this section shall be made annually to qualifying counties and local governments after certification by the Department of Revenue that the amounts applied for are reasonably appropriate, based on the amount of actual ad valorem taxes paid on the eligible property, and after the water management districts have provided supporting documents to the Chief Financial Officer and have requested that payment be made in accordance with the requirements of this section. With the assistance of the local government requesting payment in lieu of taxes, the water management district that acquired the land is responsible for preparing and submitting application requests for payment to the Department of Revenue for certification.

(7) If a water management district conveys to a county or local government title to any land owned by the district, any payments in lieu of taxes on the land made to the county or local government shall be discontinued as of the date of the conveyance.

History.—ss. 3, 5, ch. 81-33; s. 36, ch. 83-218; s. 5, ch. 85-347; s. 4, ch. 86-22; s. 8, ch. 86-294; s. 13, ch. 90-217; s. 11, ch. 91-288; s. 13, ch. 92-288; s. 277, ch. 94-356; s. 1, ch. 95-311; s. 6, ch. 95-349; s. 21, ch. 95-430; s. 17, ch. 96-389; s. 25, ch. 97-94; s. 17, ch. 97-160; s. 14, ch. 97-164; ss. 27, 38, ch. 98-46; s. 172, ch. 99-13; ss. 26, 53, ch. 99-228; s. 38, ch. 99-247; s. 18, ch. 2000-170; s. 58, ch. 2000-171; ss. 39, 41, 53, 54, ch. 2001-254; s. 23, ch. 2001-256; s. 12, ch. 2003-2; s. 385, ch. 2003-261; s. 12, ch. 2003-394; s. 1, ch. 2004-280; s. 32, ch. 2006-26; s. 11, ch. 2008-5; s. 18, ch. 2008-229; s. 1, ch. 2009-16; s. 30, ch. 2009-82; s. 14, ch. 2009-243; s. 26, ch. 2010-153; s. 20, ch. 2010-205; s. 33, ch. 2011-47; s. 26, ch. 2012-119; s. 24, ch. 2013-41; s. 77, ch. 2014-17; s. 33, ch. 2014-53; s. 46, ch. 2015-229.

373.5905 Reinstatement of payments in lieu of taxes; duration.— If a water management district has made a payment in lieu of taxes to a governmental entity and subsequently suspended such payment, beginning July 1, 2009, the water management district shall reinstate appropriate payments and continue the payments for as long as the county population remains below the population threshold pursuant to s. 373.59(2)(a). This section does not authorize or provide for payments in arrears.

History.—s. 52, ch. 99-247; s. 6, ch. 99-353; s. 13, ch. 2003-394; s. 15, ch. 2009-243; s. 47, ch. 2015-229.

373.591 Management review teams.—

(1) To determine whether conservation, preservation, and recreation lands titled in the names of the water management districts are being managed for the purposes for which they were acquired and in accordance with land management objectives, the water management districts shall establish land management review teams to conduct periodic management reviews. The land management review teams shall be composed of the following members:

- (a) One individual from the county or local community in which the parcel is located.
- (b) One employee of the water management district.
- (c) A private land manager mutually agreeable to the governmental agency representatives.
- (d) A member of the local soil and water conservation district board of supervisors.
- (e) One individual from the Fish and Wildlife Conservation Commission.
- (f) One individual from the Department of Environmental Protection.
- (g) One individual representing a conservation organization.
- (h) One individual from the Department of Agriculture and Consumer Services' Florida Forest Service.

(2) The management review team shall use the criteria provided in s. 259.036 in conducting its reviews.

(3) In determining which lands shall be reviewed in any given year, the water management district may prioritize the properties to be reviewed.

(4) If the land management review team finds that the lands reviewed are not being managed in accordance with their management plan, prepared in a manner and form prescribed by the governing board of the district and

otherwise meeting the timber resource management requirements of s. 253.036, the land managing agency shall provide a written explanation to the management review team.

(5) Each water management district shall, by October 1 of each year, provide its governing board with a report indicating which properties have been reviewed and the review team's findings.

History.—s. 15, ch. 97-164; s. 3, ch. 98-332; s. 173, ch. 99-13; s. 192, ch. 99-245; s. 18, ch. 2012-7.

PART VI

MISCELLANEOUS PROVISIONS

373.603 Power to enforce.

373.604 Awards to employees for meritorious service.

373.605 Group insurance for water management districts.

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373.619 Recognition of water and sewer-saving devices.

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373.621 Water conservation.

373.63 Preference to State University System in award of projects or studies.

373.69 Apalachicola-Chattahoochee-Flint River Basin Compact.

373.603 Power to enforce.—The Department of Environmental Protection or the governing board of any water management district and any officer or agent thereof may enforce any provision of this law or any rule or regulation adopted and promulgated or order issued thereunder to the same extent as any peace officer is authorized to enforce the law. Any officer or agent of any such board may appear before any trial court judge empowered to issue warrants in criminal cases and make an affidavit and apply for the issuance of a warrant in the manner provided by law. If such affidavit alleges the commission of an offense, the trial court judge shall issue a warrant directed to any sheriff or deputy for the arrest of any offender. The provisions of this section shall apply to the Florida Water Resources Act of 1972 in its entirety.

History.—s. 14, ch. 57-380; s. 14, ch. 63-336; ss. 25, 35, ch. 69-106; s. 2, part VI, ch. 72-299; s. 25, ch. 73-190; s. 117, ch. 77-104; s. 51, ch. 79-65; s. 278, ch. 94-356; s. 8, ch. 2004-11.

Note.—Former s. 373.201.

373.604 Awards to employees for meritorious service.—The governing board of any water management district may adopt and implement a program of meritorious service awards for district employees who make proposals which are implemented and result in reducing district expenditures or improving district operations, who make exceptional contributions to the efficiency of the district, or who make other improvements in the operations of the district. No award granted under the provisions of this section shall exceed \$2,000 or 10 percent of the first year's savings, whichever is less, unless a larger award is made by the Legislature. Awards shall be paid by the district from any available funds.

History.—s. 1, ch. 74-287.